

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION**

In re:

DATA COOLING TECHNOLOGIES LLC,
et al.,¹

Debtors.

)) Chapter 11
)) Case Nos. 17-52170 and 17-52177
)) (Request for Joint Administration
)) Pending
)) Judge Koschik

CERTIFICATE OF SERVICE

PLEASE TAKE NOTICE that the undersigned hereby certifies that a true and correct copy of the following documents were served via Federal Express or U.S. Express Mail on September 8, 2017 to the parties listed on Exhibit A attached hereto:

- Data Cooling Technologies LLC, Chapter 11 Voluntary Petition Package (Case No. 17-52170), Docket No. 1 (the “DCT Petition”);
- Motion of Debtors for an Order (i) Directing Joint Administration of Cases; and (ii) Approving Caption for Jointly Administered Cases (the “Joint Administration Motion”), Docket No. 4 (filed in both Case Nos. 17-52170 and 17-52177);
- Motion of Debtors for an Order (i) Authorizing the Debtors to (a) Pay Certain Prepetition Employee Obligations and Related Claims and (b) Continue to Provide Employee Benefits in the Ordinary Course of Business and (ii) Granting Related Relief (the “Employee Wages Motion”), Docket No. 5;
- Motion of Debtors for an Order (i) Authorizing the Debtors to Pay Prepetition Trust Fund Taxes and (ii) Authorizing and Directing Financial Institutions to Honor and Process Checks and Transfers Related to Such Relief (the “Trust Fund Taxes Motion”), Docket No. 6;
- Motion of Debtors for Interim and Final Orders (i) Prohibiting Utilities from Altering, Refusing, or Discontinuing Services; (ii) Determining That Utilities are Adequately Assured of Payment; and (iii) Establishing Procedures for Determining Requests for Additional Assurance (the “Utilities Motion”), Docket No. 7;
- Motion of Debtors for an Order (i) Authorizing Continued Use of Existing Cash Management Systems; (ii) Authorizing Maintenance of Existing Bank Accounts; (iii) Authorizing Continued Use of Existing Business Forms; and (iv) Waiving Certain Investment and Deposit Requirements (the “Cash Management Motion”), Docket No. 8;

¹ The Debtors and the last four digits of each of the Debtors’ tax identification numbers following in parentheses are: Data Cooling Technologies LLC (3425); and Data Cooling Technologies Canada LLC (3172).

- Motion of Debtors for an Order Granting Additional Time to File Schedules and Statements (the “Schedules Extension Motion”), Docket No. 9;
- Motion of Debtors for Interim and Final Orders Approving (i) Use of Cash Collateral and (ii) Providing Adequate Protection (the “Cash Collateral Motion”), Docket No. 10;
- Declaration of Gregory Gyllstrom in Support of Chapter 11 Petitions and First Day Motions (the “Gyllstrom Declaration”), Docket No. 11;
- Motion of Debtors for an Order Scheduling Expedited Hearing to Consider First Day Motions and Approving Form and Manner of Notice Thereof (the “Expedited Hearing Motion”), Docket No. 12;
- Order Scheduling Expedited Hearing to Consider First Day Motions and Approving Form and Manner of Notice (the “Order Scheduling Expedited Hearing”), Docket No. 13; and
- Notice of Hearing on First Day Motions (the “First Day Hearing Notice”), Docket No. 14.

PLEASE TAKE FURTHER NOTICE that the undersigned hereby certifies that a true and correct copy of the following documents were served via Federal Express or U.S. Express Mail on September 8, 2017 to the parties listed on Exhibit B attached hereto.

- Data Cooling Technologies Canada LLC, Chapter 11 Voluntary Petition Package (Case No. 17-52177), Docket No. 1 (the “DCT Canada Petition”);
- The Joint Administration Motion;
- The Employee Wages Motion;
- The Trust Fund Taxes Motion;
- The Utilities Motion;
- The Cash Management Motion;
- The Schedules Extension Motion
- The Cash Collateral Motion
- The Gyllstrom Declaration;
- The Expedited Hearing Motion;
- The Order Scheduling Expedited Hearing; and
- The First Day Hearing Notice.

PLEASE TAKE FURTHER NOTICE that the undersigned hereby certifies that a true and correct copy of the following documents were served via Federal Express or U.S. Express Mail on September 8, 2017 to the parties listed on Exhibit C attached hereto.

- The Utilities Motion;
- The Expedited Hearing Motion;
- The Order Scheduling Expedited Hearing; and

- The First Day Hearing Notice.

PLEASE TAKE FURTHER NOTICE that the undersigned hereby certifies that a true and correct copy of the following documents were served via Federal Express or U.S. Express Mail on September 8, 2017 to the parties listed on Exhibit D attached hereto:

- The Trust Fund Taxes Motion;
- The Expedited Hearing Motion;
- The Order Scheduling Expedited Hearing; and
- The First Day Hearing Notice.

PLEASE TAKE FURTHER NOTICE that the undersigned hereby certifies that a true and correct copy of the following documents were served via Federal Express or U.S. Express Mail on September 8, 2017 to the parties listed on Exhibit E attached hereto:

- The Employee Wages Motion;
- The Expedited Hearing Motion;
- The Order Scheduling Expedited Hearing; and
- The First Day Hearing Notice.

PLEASE TAKE FURTHER NOTICE that the undersigned hereby certifies that a true and correct copy of the following documents were served via email to the parties listed on the attached Exhibit F on September 9, 2017:

- The DCT Petition;
- The DCT Canada Petition;
- The Joint Administration Motion;
- The Employee Wages Motion;
- The Trust Fund Taxes Motion;
- The Utilities Motion;
- The Cash Management Motion;
- The Schedules Extension Motion
- The Cash Collateral Motion
- The Gyllstrom Declaration;
- The Expedited Hearing Motion;
- The Order Scheduling Expedited Hearing; and
- The First Day Hearing Notice.

PLEASE TAKE FURTHER NOTICE that the undersigned hereby certifies that a true and correct copy of the following documents were served via Federal Express or U.S. Express Mail on September 11, 2017 to the parties listed on Exhibit G attached hereto:

- Notice of Filing of Budget and Revised Proposed Interim Order Approving Motion of Debtors for Interim and Final Orders Approving (I) Use of Cash Collateral and (II) Providing Adequate Protection, Docket No. 17.

PLEASE TAKE FURTHER NOTICE that the undersigned hereby certifies that a true and correct copy of the following documents were served via email on September 11, 2017 to the parties listed on Exhibit H attached hereto:

- Notice of Filing of Budget and Revised Proposed Interim Order Approving Motion of Debtors for Interim and Final Orders Approving (I) Use of Cash Collateral and (II) Providing Adequate Protection, Docket No. 17.

PLEASE TAKE FURTHER NOTICE that the undersigned hereby certifies that a true and correct copy of the following documents were served via regular U.S. Mail on September 11, 2017 to the parties listed on Exhibit I attached hereto:

- Application of Debtors For Authority to Retain and Employ McDonald Hopkins LLC as Counsel for the Debtors, Nunc Pro Tunc to the Petition Date, Docket No. 21 (the “McDonald Hopkins Application”);
- Application of Debtors for Order Authorizing and Approving Employment and Retention of Phoenix Management Services, LLC as Debtors' Financial Advisor, Nunc Pro Tunc to the Petition Date, Docket No. 22 (the “Phoenix Application”);
- Application of Debtors for Authority to Retain and Employ Mansour Gavin LPA as Special Counsel for the Debtors, Nunc Pro Tunc to the Petition Date, Docket No. 23 (the “Mansour Gavin Application”); and
- Motion of Debtors for an Order Establishing Procedures for Interim Compensation and Reimbursement of Professionals, Docket No. 24 (the “Interim Compensation Motion”).

PLEASE TAKE FURTHER NOTICE that the undersigned hereby certifies that a true and correct copy of the following documents were served via email to the parties listed on the on September 11, 2017 to the parties listed on Exhibit J attached hereto:

- The McDonald Hopkins Application;
- The Phoenix Application;

- The Mansour Gavin Application; and
- The Interim Compensation Motion.

September 12, 2017

Respectfully submitted,

/s/ Sean D. Malloy

Sean D. Malloy (0073157)

Michael J. Kaczka (0076548)

Maria G. Carr (0092412)

McDONALD HOPKINS LLC

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Cleveland, OH 44114

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mkaczka@mcdonaldhopkins.com

mcarr@mcdonaldhopkins.com

PROPOSED COUNSEL FOR DEBTORS
AND DEBTORS IN POSSESSION

EXHIBIT A

{3613890:}

NAME	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY
U.S. Bank Equipment Finance	1310 Madrid Street		Marshall	MN	56258	
KeyBank National Association	4910 Tiedemann Road		Brooklyn	OH	44144	
KeyBank National Association	127 Public Square		Cleveland	OH	44114	
Key Equipment Finance Inc.	1000 South McCauslin Blvd		Superior	CO	80027	
NHMG Financial Services, Inc.	P.O. Box 35701		Billings	MT	59107	
PNC Equipment Finance	995 Dalton Avenue		Cincinnati	OH	45203	
OHIO DEPARTMENT OF JOB AND FAMILY SERVICES	30 E BROAD STREET, 32ND FLOOR		COLUMBUS	OH	43215	
OHIO DEPARTMENT OF TAX AND FINANCIAL SERVICES	REVENUE RECOVERY PO BOX 16560		COLUMBUS	OH	43218	
OHIO DEPARTMENT OF TAXATION	PO BOX 15278		COLUMBUS	OH	43216	
OHIO DEPARTMENT OF TAXATION	STATE INCOME-TAX		COLUMBUS	OH	43215	
TREASURER STATE OF OHIO			COLUMBUS	OH	43215	
UNITED STATES ATTORNEY'S OFFICE			COLUMBUS	OH	43215	
US DEPARTMENT OF JUSTICE	ATTN CIVIL DIVISION		CLEVELAND	OH	44113	
SECRETARY OF STATE	ATTN JON HUSTED		WASHINGTON	DC	20530	
SECRETARY OF TREASURY	ATTN JOSE MANDEL		COLUMBUS	OH	43215	
OFFICE OF THE UNITED STATES TRUSTEE	ATTN DANIEL M McDERMOTT		COLUMBUS	OH	43215	
ATTORNEY GENERAL OF THE UNITED STATES	MAIN JUSTICE BUILDING		CLEVELAND	OH	44114	
AMER CUNNINGHAM CO LPA	U.S. DEPARTMENT OF JUSTICE TAX DIVISION		WASHINGTON	DC	20530	
A. MALACHI NIXON III	ATTN RICHARD P SCHROETER JR ESQ		WASHINGTON	DC	20044	
WILLIAM A. WEBER			AKRON	OH	44308	
WILLIAM H. WEBER			HUNTING VALLE	OH	44022	
JULIE D. WEBER			CHAGRIN FALLS	OH	44022	
KATHRYN W. WHITE	77 WEST COTTAGE		CHAGRIN FALLS	OH	44022	
ELIZABETH A. MEXON	19 HEATH DRIVE		ASHLAND	OH	97520	
A. MALACHIM KONTV	17495 NORTHPARK LANE		CHAGRIN FALLS	OH	44022	
MARTIN F. ELLIS	3482 ROUNDWOOD ROAD		COLUMBIA	OH	44022	
MARK E. MANSOUR	15465 RIDGE ROAD		CHAGRIN FALLS	OH	44022	
JOSEPH E. MIKEO	18910 STATION ROAD		CHAGRIN FALLS	OH	44022	
CURTIS L. TUGGLE, PARTNER	THOMPSON HINE LLP		CLEVELAND	OH	44114	
Steven R. Block	Stirling Plaza		DALLAS	TX	75225	
KYOTOCOOLING NORTH AMERICA LLC	ATTN: JOHN DROSOS		DALLAS	TX	75201	
CAPITOL POWER SERVICE LLC	20265 EXCHANGE STREET		ASHBURN	VA	20147	
R&E CORPORATION	P.O. BOX 1206		PRYOR	OK	74382-1206	
TSI TECHNOLOGIES INC.	8800 GLOBAL WAY		WEST CHESTER	OH	45069	
BRICK SOLUTIONS U.S. INC.	88 ARDELT AVE		KITCHENER	ON	N2C 2C9	CANADA
ABOVE AIR TECHNOLOGIES LLC	5179 MOUNTVILLE RD		FREDERICK	MD	21703	
STARR MANUFACTURING INC.	4175 WARREN SHARRON RD		VIENNA	OH	44473-9524	
ZIEHL-ABEGG	P.O. BOX 19971		GREENSBORO	NC	27419	
RDT EXPEDITIONARY SYSTEMS INC.	30300 AURORA ROAD		SOLON	OH	44139	
LANDSTAR RANGER, INC.	P.O. BOX 784293		PHILADELPHIA	PA	19178-4293	
MARSAM METALFAB	1870 ENTERPRISE PKWY		TWINNSBURG	OH	44087	
COMPLETE ACCESS	1345 RYAN ROAD		BUCKLEY	WA	98321	
COLMASTER CORPORATION	P.O. BOX 1764		MEMPHIS	TN	38101	
WEAVER FAB & FINISHING	1100 HOME AVE		AKRON	OH	44310	
AMERICAN EXPRESS	P.O. BOX 1270		NEWARK	NJ	07101-1270	
TALLMADGE SPINNING & METAL	P.O. BOX 58		TALLMADGE	OH	44278-0058	
SHEET METAL PRODUCTS CO	5950 PINENEONE DR		MENTOR	OH	44060	
AEROTEK INC	7301 PARKWAY DR		HANOVER	MD	21076	
MODERN NIAGARA HVAC SERVICES INC.	693 FLINT RD		TORONTO	ON	M3J 2T7	CANADA
CEC FACILITIES GROUP LLC	P.O. BOX 155039		FORT WORTH	TX	76155	

EXHIBIT B

{3613890:}

NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	Country
ATTORNEY GENERAL OF THE UNITED STATES	MAIN JUSTICE BUILDING	10TH & CONSTITUTION AVENUE, N.W.		WASHINGTON	DC	20530	
CHRIS FULTON	U.S. DEPARTMENT OF JUSTICE TAX DIV	CIVIL TRIAL SECTION, NORTHERN REGION P.O. BOX 55, BEN FRANKLIN STATION	WASHINGTON	DC	20044		
ELLISON HITT, JV	215 PANDORA AVENUE	1004 MIDDLEGATE ROAD	KITCHENER	ON	N2H 3E5	CANADA	
OFFICE OF THE UNITED STATES TRUSTEE	ATTN DANIEL M. McDERMOTT	STE 1000	MISSISSAUGA	ON	N6A 4R6	CANADA	
OHIO DEPARTMENT OF JOB AND FAMILY SVCS	30 E. BROAD STREET, 32ND FLOOR	REGION 9	CLEVELAND	OH	44114		
OHIO DEPARTMENT OF JOB AND FAMILY SVCS	REVENUE RECOVERY	201 SUPERIOR AVE. E, STE 441	COLUMBUS	OH	43215		
OHIO DEPARTMENT OF TAXATION	PO BOX 182404	PO BOX 182404	COLUMBUS	OH	43218		
OHIO DEPARTMENT OF TAXATION	PO BOX 16560	STATE INCOME TAX	COLUMBUS	OH	43216		
SECRETARY OF STATE	ATTN JON HUSTED	ATTN JON HUSTED	COLUMBUS	OH	43215		
SECRETARY OF TREASURY	ATTN JOSH MANDEL	PO BOX 15278	COLUMBUS	OH	43215		
TREASURER, STATE OF OHIO	PO BOX 15278	30 BROAD STREET, 21ST FLOOR	COLUMBUS	OH	43216		
UNITED STATES ATTORNEY'S OFFICE	ATTN BANKRUPTCY SECTION	180 EAST BROAD STREET, 16TH FL	COLUMBUS	OH	43215		
URBAON	80 VIA RENZO DRIVE	30 E. BROAD STREET, 9TH FLOOR	COLUMBUS	OH	43215		
US DEPARTMENT OF JUSTICE	ATTN CIVIL DIVISION	CARL B. STOKES U.S. COURT HOUSE	COLUMBUS	OH	43215		
		801 WEST SUPERIOR AVE., STE 400	CLEVELAND	OH	44113		
		950 PENNSYLVANIA AVE., NW	RICHMOND HILLS	ON	L4B 0B4	CANADA	
			WASHINGTON	DC	20530		

EXHIBIT C

{3613890:}

NAME	ADDRESS1	ADDRESS2	CITY	STATE	ZIP
Ohio Edison	PO Box 3687		Akron	OH	44309-3687
Dominion Energy Ohio	PO Box 26225		Richmond	VA	23260
Gasearch LLC	4991 Belmont Ave		Youngstown	OH	44505
Portage County Water Resources	PO Box 812		Ravenna	OH	44266
Republic Services	PO Box 9001099		Louisville	KY	40290-1099
AT&T Mobility	PO Box 6463		Carol Stream	IL	60197-6463
DCT Telecom	PO Box 72549		Cleveland	OH	44192-0002
Washington Gas	PO Box 37747		Philadelphia	PA	19101-5047
NOVEC	PO Box 34795		Alexandria	VA	22334-0795
ComCast	PO Box 3005		Southeastern	PA	19398-3005
Bright House Networks	PO Box 31710		Tampa	FL	33631-3710
Waste Management	P O Box 150453		Atlanta	GA	30348-5453
Roth Investment Group	8507 Sunstate Street		Tampa	FL	33634

EXHIBIT D

{3613890:}

NAME	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY
GST - London - Windsor TSO	185 Ouellette Avenue		Windsor	ON	N9A 4H7	Canada
QST	C. P. 25500, Succursale Terminus		Quebec	QC	G1A 0A9	Canada
Department of Finance and Administration	1509 West 7th Street		Little Rock	AR	72201	
Board of Equalization	PO Box 942879		Sacramento	CA	94279-7072	
Department of Revenue Services	450 Columbus Blvd, Ste 1		Hartford	CT	6103	
Department of Revenue Services	1101 4th Street, SW, Suite 270		West Washington	DC	20024	
Office Building	820 North French St		Wilmingotn	DE	19801	
Florida Department of Rev	P.O. Box 37372		Tallahassee	FL	32315-372	
James R. Thompson Center - Concourse Level	100 West Randolph Street		Chicago	IL	60601-3274	
Indiana Department of Revenue	P.O. Box 7205		Indianapolis	IN	46207-7205	
Division of Sales and Use Tax	Station 67 PO BOX 181		Frankfort	KY	40602-0181	
Louisiana Department of Revenue	Post Office Box 201		Baton Rouge	LA	70821-0201	
Massachusetts Department of Revenue	PO Box 9557		Boston	MA	02114-9557	
Comptroller of Maryland	301 W. Preston St.		Baltimore	MD	21201-2395	
Michigan Department of Treasury	301 West High Street		Lansing	MI	48922	
Harry S Truman State Office Building	P.O. Box 245		Jefferson City	MO	65101	
N.J. Division of Taxation	W A Harriman Campus Building 9		Trenton	NJ	08695-0245	
New York State Department of Taxation and Finance	P.O. Box 530		Albany	NY	12227	
Ohio Department of Taxation	11th Floor Strawberry Sq.		Columbus	OH	43216-0530	
Pennsylvania Department of Revenue	P.O. Box 13528, Capitol Station		Harrisburg	PA	17128-0101	
Texas Comptroller of Public Accounts	P.O. Box 1115		Austin	TX	78711-3528	
Virginia Tax Office of Customer Services	PO Box 47476		Richmond	VA	23218-1115	
Washington State Department of Revenue	Tax Centre	1050 Notre Dame Avenue	Olympia	WA	98504-7476	
Canada Revenue Agency			Sudbury	ON	P3A 5C2	Canada

EXHIBIT E

{3613890:}

NAME
Ohio Bureau of Workers' Comp
Travelers
Oswald

ADDRESS\$1
30 W. Spring St.,
One Tower Square
1100 Superior Avenue, Suite 1500

CITY/STATE/ZIP
Columbus, OH 43215-2256
Hartford, CT 06183
Cleveland, OH 44114-1715

EXHIBIT F

{3613890:}

Exhibit F

Maria Giannirakis: Maria.D.Giannirakis@usdoj.gov

Curtis Tuggle: Curtis.Tuggle@thompsonhine.com

Steven Block: block@bgvllp.com

EXHIBIT G

{3613890:}

NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE ZIP	COUNTRY
U.S. Bank Equipment Finance	1310 Madrid Street	P. O. Box 6899	OH-05-27-0544	Marshall	MN 56258	
KeyBank National Association	4910 Tiedemann Road	Key Center		Brooklyn	OH 44144	
Key Equipment Finance Inc.	137 Public Square			Cleveland	OH 44114	
NHMG Financial Services, Inc.	1000 South McCauslin Blvd			Superior	CO 80027	
PNC Equipment Finance	P.O. Box 25701			Billings	MT 59107	
OHIO DEPARTMENT OF JOB AND FAMILY SERVICES	995 Dalton Avenue			Cincinnati	OH 45203	
OHIO DEPARTMENT OF JOB AND FAMILY SERVICES	30 E. BROAD STREET, 32ND FLOOR			COLUMBUS	OH 43215	
OHIO DEPARTMENT OF TAXATION	REVENUE RECOVERY	PO BOX 182404		COLUMBUS	OH 43218	
OHIO DEPARTMENT OF TAXATION	PO BOX 16360			COLUMBUS	OH 43216	
TREASURER, STATE OF OHIO	STATE INCOME TAX	30 BROAD STREET, 21ST FLOOR		COLUMBUS	OH 43215	
UNITED STATES ATTORNEY'S OFFICE	PO BOX 15278	CARL B. STOKES UNITED STATES COURT HOUSE	801 WEST SUPERIOR AVENUE, SUITE 400	CLEVELAND	OH 44113	
US DEPARTMENT OF STATE	ATTN CIVIL DIVISION	950 PENNSYLVANIA AVE., NW	180 EAST BROAD STREET, 16TH FLOOR	WASHINGTON	DC 20530	
SECRETARY OF STATE	ATTN JON HUSTED	OHIO SECRETARY OF STATE	30 E. BROAD STREET 9TH FLOOR	COLUMBUS	OH 43215	
SECRETARY OF TREASURY	ATTN JOSH MANDEL	STATE TREASURER OF OHIO	201 SUPERIOR AVENUE EAST SUITE 441	CLEVELAND	OH 44114	
OFFICE OF THE UNITED STATES TRUSTEE	ATTN DANIEL M. MCDERMOTT	REGION 9	WASHINGTON	DC 20530		
ATTORNEY GENERAL OF THE UNITED STATES	MAIN JUSTICE BUILDING	10TH & CONSTITUTION AVENUE, N.W.	WASHINGTON	DC 20044		
ATTORNEY GENERAL OF THE UNITED STATES	U.S. DEPARTMENT OF JUSTICE TAX DIVISION	CIVIL TRIAL SECTION, NORTHERN REGION	AERON			
AMER CUNNINGHAM CO LPA	ATTN RICHARD P SCHROETTER JR ESQ	159 SOUTH MAIN STREET	HUNTING VALLE OH			
A. MALACHI MDXON III	3105 TOPPING LANE	SUITE 1100	CHAGRIN FALLS OH			
WILLIAM A. WEBER	3200 ROUNDWOOD DRIVE		CHAGRIN FALLS OH			
JULIE D. WEBER	100 WEST SUMMIT		CHAGRIN FALLS OH			
KATHRYN W. WHITE	995 CLAY STREET		ASHLAND OR			
ELIZABETH A. MISON	77 WEST COTTAGE		CHAGRIN FALLS OH			
MARTIN F. ELLIS	19 HEATH DRIVE		BASKING RIDGE NJ			
MARK E. MANSOUR	17495 NORTH PARK LANE		CLEVELAND Hts OH			
JOSEPH E. MIKETO	3482 ROUNDWOOD ROAD		HUNTING VALLE OH			
CURTIS L. TUGGLE, PARTNER	15465 RIDGE ROAD		CHAGRIN FALLS OH			
Steven R. Block	18910 STATION ROAD	3900 KEY CENTER	COLUMBIA STAT OH			
KYOTOCOOLING NORTH AMERICA LLC	STERLING PLAZA	5949 Sherry Lane, Suite 900	CLEVELAND OH			
CAPITAL POWER SERVICE LLC	ATTN: JOHN DROSSOS	2651 NORTH HARWOOD	DALLAS TX			
RAE CORPORATION	20365 EXCHANGE STREET		DALLAS TX			
TSS TECHNOLOGIES INC.	P.O. BOX 1206	P.O. BOX 1206	ASHBURN VA			
BRICK SOLUTIONS U.S., INC.	8800 GLOBAL WAY		PRYTOR OK			
ABOVE AIR TECHNOLOGIES LLC	88 ARDELT AVE		WEST CHESTER OH			
STARTR MANUFACTURING INC.	5179 MOUNTVILLE RD	127 PUBLIC SQ	COLUMBIA STAT OH			
ZIEHL-ABEGG	4175 WARREN SHARON RD	STE 360	KITCHENER ON			
HDT TACTICAL SYSTEMS INC.	P.O. BOX 19971		FREDERICK MD			
LANDSTAR RANGER, INC.	30525 AURORA ROAD		VIENNA OH			
MARSAM METAL FAB	P.O. BOX 784293		GREENSBORO NC			
COMPLETE ACCESS	1870 ENTERPRISE PKWY		SOLON OH			
COLLMMASTER CORPORATION	1345 RYAN ROAD		PHILADELPHIA PA			
WEAVER FAB & FINISHING	P.O. BOX 1764		TWINSBURG OH			
AMERICAN EXPRESS	1100 HOME AVE		BUCKLEY WA			
TALLMADEGE SPINNING & METAL	P.O. BOX 1270		MEMPHIS TN			
SHEET METAL PRODUCTS CO	P.O. BOX 58		AKRON OH			
AEROTEK INC	5950 PINENEONE DR		NEWARK NJ			
MODERN NIAGARA HVAC SERVICES INC.	7301 PARKWAY DR		TALLMADEGE OH			
CEC FACILITIES GROUP LLC	692 FLINT RD		MENTOR OH			
	P.O. BOX 155039		HANOVER MD			
			TORONTO ON			
			M3J 2T7 CANADA			
			FORT WORTH TX			
			76155			

NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY	
ATTORNEY GENERAL OF THE UNITED STATES CHRIS FULTON ELLISON HITT JV	MAIN JUSTICE BUILDING U.S. DEPARTMENT OF JUSTICE 215 PANDORA AVENUE 1004 MIDDLEGATE ROAD	10TH & CONSTITUTION AVENUE, N.W. CIVIL TRIAL SECTION, NORTHERN REGION	P.O. BOX 55, BEN FRANKLIN STATION	WASHINGTON	DC	20530	CANADA	
OFFICE OF THE UNITED STATES TRUSTEE OHIO DEPARTMENT OF JOB AND FAMILY SVCS OHIO DEPARTMENT OF TAXATION OHIO DEPARTMENT OF TAXATION SECRETARY OF STATE SECRETARY OF TREASURY TREASURER, STATE OF OHIO UNITED STATES ATTORNEY'S OFFICE US DEPARTMENT OF JUSTICE	ATTN DANIEL M McDERMOTT 30 E. BROAD STREET, 32ND FLOOR REVENUE RECOVERY PO BOX 16960 STATE INCOME TAX ATTN JON HUSTED ATTN JOSH MANDEL PO BOX 15278 ATTN BANKRUPTCY SECTION 80 VIA RENZO DRIVE ATTN CIVIL DIVISION	REGION 9 PO BOX 182404	STE 1000 201 SUPERIOR AVE. E, STE 441	KITCHENER MISSISSAUGA CLEVELAND COLUMBUS COLUMBUS COLUMBUS COLUMBUS COLUMBUS COLUMBUS COLUMBUS COLUMBUS COLUMBUS COLUMBUS COLUMBUS COLUMBUS CLEVELAND RICHMOND HILLS WASHINGTON	ON	N2H 3E5 N6A 4M6 OH OH OH OH OH OH OH OH OH OH OH OH OH OH ON	43215 43216 43215 43215 43215 43215 43215 43215 43215 43215 43215 43215 43215 43215 L4S 0B4 DC	CANADA CANADA CANADA CANADA CANADA CANADA CANADA CANADA CANADA CANADA CANADA CANADA CANADA CANADA CANADA CANADA
			950 PENNSYLVANIA AVE, NW					

EXHIBIT H

{3613890:}

Exhibit H

Curtis Tuggle: Curtis.Tuggle@thompsonhine.com

Steven Block: block@bgvllp.com

Maria Giannirakis: Maria.D.Giannirakis@usdoj.gov

Steven Block: block@bgvllp.com

Frank Watson: frank@ftw-law.com

Jeffrey Hendricks: jhendricks@graydon.law

EXHIBIT I

{3613890:}

NAME	ADDRESS1	ADDRESS2	CITY	STATE ZIP	COUNTRY
U.S. Bank: Equipment Finance	1310 Madrid Street 4910 Tiedemann Road	P. O. Box 6899 Key Center	Marshall	MN 56258	
KeyBank National Association	127 Public Square	OH 44144	Brooklyn	OH 44144	
Key Equipment Finance Inc.	1000 South McCauslin Blvd. P.O. Box 35701	OH 44114	Cleveland	OH 44114	
NING Financial Services, Inc.	995 Dalton Avenue	CO 80027	Superior	CO 80027	
PNC Equipment Finance	30 E. BROAD STREET, 32ND FLOOR	Billings	MT 59107	Cincinnati	OH 45203
OHIO DEPARTMENT OF JOB AND FAMILY SERVICES	REVENUE RECOVERY	PO BOX 182404	COLUMBUS	OH 43215	
OHIO DEPARTMENT OF JOB AND FAMILY SERVICES	PO BOX 16360	180 EAST BROAD STREET, 16TH FLOOR	COLUMBUS	OH 43218	
OHIO DEPARTMENT OF TAXATION	STATE INCOME TAX	30 E BROAD STREET, 21ST FLOOR	COLUMBUS	OH 43216	
OHIO DEPARTMENT OF TAXATION	PO BOX 15278	CARL B. STOKES UNITED STATES COURT HOUSE	COLUMBUS	OH 43215	
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UNITED STATES ATTORNEY'S OFFICE	ATTN CIVIL DIVISION	950 PENNSYLVANIA AVE, NW	WASHINGTON	DC 20330	
US DEPARTMENT OF JUSTICE	ATTN JON HUSTED	OHIO SECRETARY OF STATE	COLUMBUS	OH 43215	
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SECRETARY OF TREASURY	ATTN DANIEL M. McDERMOTT	REGION 9	CLEVELAND	OH 44114	
OFFICE OF THE UNITED STATES TRUSTEE	MAIN JUSTICE BUILDING	10TH & CONSTITUTION AVENUE, N.W.	WASHINGTON	DC 20330	
ATTORNEY GENERAL OF THE UNITED STATES	U.S. DEPARTMENT OF JUSTICE TAX DIVISION	CIVIL TRIAL SECTION, NORTHERN REGION	WASHINGTON	DC 20044	
ATTORNEY GENERAL OF THE UNITED STATES	ATTN RICHARD D. SCHROETER JR ESQ	159 SOUTH MAIN STREET	AKRON	OH 44308	
A. MALACHI MXON III	3105 TOPPING LANE	SUITE 1100	HUNTING VALLE OH	44022	
WILLIAM A. WEBER	320 ROUNDWOOD DRIVE	CHAGRIN FALLS OH	CHAGRIN FALLS OH	44022	
WILLIAM H. WEBER	100 WEST SUMMIT	ASHLAND OR	ASHLAND OR	97520	
JULIE D. WEBER	995 CLAY STREET	CHAGRIN FALLS OH	CHAGRIN FALLS OH	44022	
KATHRYN W. WHITE	77 WEST COTTAGE	BASKING RIDGE NJ	BASKING RIDGE NJ	07920	
ELIZABETH A. MXON	19 HEATH DRIVE	CLEVELAND HTS OH	CLEVELAND HTS OH	44118	
A. MALACHI MXON IV	17495 NORTH PARK LANE	HUNTING VALLE OH	HUNTING VALLE OH	44022	
MARTIN F. ELLIS	3482 ROUNDWOOD ROAD	CHAGRIN FALLS OH	CHAGRIN FALLS OH	44022	
MARK E. MANSOUR	15465 RIDDLE ROAD	COLUMBIA STATION OH	COLUMBIA STATION OH	44114	
JOSEPH E. MIKETO	18910 STATION ROAD	CLEVELAND OH	CLEVELAND OH	44114	
CURTIS L. TUGGLE, PARTNER	THOMPSON HINE LLP	DALLAS TX	DALLAS TX	75225	
Steven R. Block	Steering Plaza	DALLAS MD	DALLAS MD	75201	
KYOTOCOOLING NORTH AMERICA LLC	ATTN: JOHN DROSOS	ASHBURN VA	ASHBURN VA	20147	
CAPITOL POWER SERVICE LLC	2636 EXCHANGE STREET	PRYOR OK	PRYOR OK	74362-1206	
RAE CORPORATION	P.O. BOX 1206	WEST CHESTER OH	WEST CHESTER OH	45069	
TSS TECHNOLOGIES INC.	3800 GLOBAL WAY	SITE 360	KITCHENER ON	N2C 2C9	CANADA
BRICK SOLUTIONS U.S. INC.	88 ARDELT AVE	MEMPHIS TN	FREDERICK MD	21703	
ABOVE AIR TECHNOLOGIES LLC	5179 MOUNTVILLE RD	VIENNA OH	VIENNA OH	44473-9524	
STARR MANUFACTURING INC.	4175 WARREN SHARON RD	GREENSBORO NC	GREENSBORO NC	27419	
ZIEHL-ABEGG	P.O. BOX 19971	SOLON OH	SOLON OH	44139	
HDT TACTICAL SYSTEMS INC.	30525 AURORA ROAD	PHILADELPHIA PA	PHILADELPHIA PA	19178-4293	
LANDSTAR RANGER, INC.	P.O. BOX 784293	TWINSBURG OH	TWINSBURG OH	44087	
MARSAM METALFAB	1870 ENTERPRISE PKWY	BUCKLEY WA	BUCKLEY WA	98321	
COMPLETE ACCESS	1345 RYAN ROAD	MEMPHIS TN	MEMPHIS TN	38101	
COLLMASTER CORPORATION	P.O. BOX 1764	AKRON OH	AKRON OH	44310	
WEAVER FAB & FINISHING	1100 HOME AVE	NEWARK NJ	NEWARK NJ	07101-1270	
AMERICAN EXPRESS	P.O. BOX 1270	TALLMADGE OH	TALLMADGE OH	44278-0058	
TALLMADGE SPINNING & METAL	P.O. BOX 58	MENTOR OH	MENTOR OH	44060	
SHEET METAL PRODUCTS CO	5950 PINECONE DR	HANOVER MD	HANOVER MD	21076	
AEROTEK INC	7301 PARKWAY DR	TORONTO ON	TORONTO ON	M3J 2T7 CANADA	
MODERN NIAGARA HVAC SERVICES INC.	695 FLINT RD	FORT WORTH TX	FORT WORTH TX	76155	
CEC FACILITIES GROUP LLC	P.O. BOX 155039				

NAME	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY
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ATTORNEY GENERAL OF THE UNITED STATES	U.S. DEPARTMENT OF JUSTICE TAX DIV	CIVIL TRIAL SECTION, NORTHERN REGION P.O. BOX 55, BEN FRANKLIN STATION	KITCHENER	ON	N2H 3E5	CANADA
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OHIO DEPARTMENT OF JOB AND FAMILY SVCS	REVENUE RECOVERY		COLUMBUS	OH	43216	
OHIO DEPARTMENT OF TAXATION	PO BOX 16560		COLUMBUS	OH	43215	
OHIO DEPARTMENT OF TAXATION	STATE INCOME TAX	30 BROAD STREET, 21ST FLOOR	COLUMBUS	OH	43215	
SECRETARY OF STATE	ATTN JON HOSTED	180 EAST BROAD STREET, 16TH FL	COLUMBUS	OH	43215	
SECRETARY OF TREASURY	ATTN JOSH MANDEL	30 E BROAD STREET 9TH FLOOR	COLUMBUS	OH	43215	
TREASURER, STATE OF OHIO	PO BOX 15278		CLEVELAND	OH	44113	
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EXHIBIT J

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Exhibit J

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